

List of questions to help the Internal Auditor for Chesterton Parish Council

1. Working Documents			
Questions	Answers	IA Comment	Date of check
Please provide Standing Orders (or link to website) and date of adoption	URL: https://chestertonparishcouncil.org.uk/ Date: September 2023	√	11/05/2024
Please provide Financial Regulations (or link to website) and date of adoption	URL: https://chestertonparishcouncil.org.uk/ Date: 30th January 2024	√ New Model Financial Regulations issued in April 2024 .	11/05/2024
Please provide a website link to your Minutes and Agenda	URL https://chestertonparishcouncil.org.uk/	√	11/05/2024
Please provide Minute reference when your Code of Conduct was adopted	Minute Ref: 12/22 3 rd May 2022	√	11/05/2024

2. Budgetary Controls and Administration			
Questions	Answers	IA Comment	Date of check
Do you run a spreadsheet or an accounts package? If a package – which?	Spreadsheet	√	11/05/2024
Did the 22/23 Precept requirement stem from the budget process?	Yes	√	11/05/2024
What is the Precept for the 22/23 financial year?	£42k	√	11/05/2024
Was the 22/23 budget adopted and minuted (please give date and Minute reference)	Date: 6th December 2022 Minute Ref: 18/22 11.1	The budget and precept resolved at the Finance Committee in November 2022 and included in the finance report for the December 2022 Full Council meeting but deferred for resolution at the January 2023 meeting. The Precept and budget for 2023-24 never resolved by Full Council. This is a statutory requirement.	11/05/2024
What is the 22/23 overall budget?	£47,010	√	11/05/2024

Questions	Answers	IA Comment	Date of check
Does the PC regularly compare the actual income and expenditure to the budget?	Yes	√	11/05/2024
Please provide links to examples	Councillors monthly Receipts & Payments Summary shows budget against actual expenditure. Sample attached.	√ Seen	11/05/2024
Do you have Reserves and publish a list of them?	Yes, total disclosed on Receipts & Payments Summary but individual amounts not shown.	√	11/05/2024
Do you have a Reserves Policy?	Yes – currently under review. Available on Chesterton Parish Council's website. (chestertonparishcouncil.org.uk)	√	11/05/2024
What is the limit for your S137 amount (if not adopted GPC) and the total amount available	£9.93 (23/24)	This is £9.93 x 860 (electorate) = £8539.80	11/05/2024
Has the General Power of Competence been adopted, and if so please provide a Minute reference/qualifications	No (Clerk not CilCa qualified)	Noted	11/05/2024
	Minute ref:		
	Qualifications:		
Is there a separate column / budget for S137 payments (if no GPC)	Under the Detailed Analysis of Council Expenditure, a separate column shows S137 payments.	Great - additionally because GPC not held should be recording the powers for spend being used for all transactions.	11/05/2024
Please provide grant awarding policy if you have one	URL: https://chestertonparishcouncil.org.uk/Request for S137 Form under 'Policies' .	Noted	11/05/2024
Please confirm your Electorate at last available data – may need this updating in due course	860 approx	√	11/05/2024
Do you have petty cash?	No	N/A	11/05/2024
If you do have petty cash, what is the average level?	N/A	N/A	11/05/2024
Do you have a procedure for handling general cash receipts / income?	Not directly. In the unlikely event of cash being received the Clerk/RFO will count cash together, acknowledge receipt and bank without delay.	Noted -may be worth including this in risk assessment/finance regs for transparency.	11/05/2024
Is all expenditure supported by VAT invoices if applicable?	Yes	√	11/05/2024

Questions	Answers	IA Comment	Date of check
Is the VAT reclaim made regularly?	Dates: April, June, August, September, November 2024	√	11/05/2024
Are all payments agreed and minuted? I will need to see invoices and approvals, including Minute references in due course	Yes	√	11/05/2024
Is the bank reconciliation done monthly?	Yes		11/05/2024
Does the PC have a Public Works and Loans Board loan?	No	√	11/05/2024

3. Risk Management			
Questions	Answers	IA Comment	Date of Check
Insurance			
Insurance – what is the date of the PC's renewal?	Date: 31 st May 2024	√	13/05/2024
Was it reviewed in 2023-24, both in terms of cover and provider?	Yes	√	13/05/2024
If yes – when?	Date: May 2023	√	13/05/2024
Do you have a three-year long-term agreement)?	Yes	√	13/05/2024
If yes – when is it due for review?	1 st June 2026	√	13/05/2024
What is the level of the Fidelity Guarantee (also known as 'employee dishonesty' in the insurance	£500,000 any one person and £2,000,000 any one incident	√	13/05/2024
How much is your Public Liability cover?	£12,000,000	√	13/05/2024
How much is your Employers' Liability cover?	£10,000,000	√	13/05/2024
Risk Assessment			

Questions	Answers	IA Comment	Date of check
What is the date of the review of the Parish Risk Assessment for 23/24?	Date: Summer 2022 (Currently being reviewed)	The Risk Assessment should be reviewed annually and could be linked in to the Councils internal financial controls to allow it to confidently complete Section 1 of the Annual Return.	11/05/2024
Please provide either the Policy or a website link to the policy	URL: https://chestertonparishcouncil.org.uk/	On website	11/05/2024
Assets			
Is the Asset Register up to date?	Yes	√	13/05/2024
Is your Asset Register published on your website?	No	This is required under the Transparency Code for Smaller Authorities 2015.	13/05/2024
Has the PC bought any assets (such as dog bins, grit bins or other items) this year to add to the list?	Yes – noticeboard, security cameras, dishwasher, office desk & speed gun	√	13/05/2024
Has the PC removed any assets this year?	Yes – Village Hall	√	13/05/2024
Does the PC have any land and buildings included in the assets?	Yes	√	13/05/2024
Are the land and building assets (including any Land Registry numbers) published?	No	This is required under the Transparency Code for Smaller Authorities 2015.	13/05/2024
Have the Parish Assets been inspected for risk and minuted?	Yes	It is best practice to record and minute the physical inspections of the assets at least 6 monthly.	13/05/2024
	Minute ref: None		
Banking			
Is the 'two Councillor signature' rule applied to payments including internet banking?	Yes – invoices initialled by 2 Councillors	√	11/05/2024
How many cheque signatories do you have – is your bank mandate up-to-date?	Number of signatories: 3	√	11/05/2024
	Bank mandate? Yes	√	11/05/2024
If you use electronic banking, do you have a payment procedure?	Yes – Initialled invoices input by RFO and authorised by signatory.	√	11/05/2024
If you have a PC credit / debit card, do you have a procedure for use?	Yes – used only for urgent payment and subsequently authorised in usual way.	Finance regs 6.17 and 6.18 for process but not on risk assessment which would be recommended.	11/05/2024
Document Storage			

Questions	Answers	IA Comment	Date of check
Is all your electronic data backed up, and if so where?	Yes – second Hard Drive held in safe at Parish Office	√	11/05/2024
Do you have storage provision for physical records?	Yes	√	11/05/2024
Where are your Minutes stored?	Parish office	Has the council considered sending historic minutes to the OHC Archive?	11/05/2024

4. Payroll			
Questions	Answers	IA Comment	Date of check
Do all staff have a contract of employment?	Yes	√	11/05/2024
In order to comply with Council insurance, were references taken up when the Clerk was employed? NB (this is the Council's responsibility, not the Clerk's)	Yes – but this is not an insurance requirement	This is best practice under employment regulations. The council is an employer and should considered this activity as part of the 'risk' framework.	11/05/2024
Has the Council registered as an employer with HMRC and have PAYE / NIC been properly dealt with?	Yes	√	11/05/2024
Is Minimum Wage paid?	No – greater than minimum wage	√	11/05/2024
Does the Council do a regular staff appraisal?	Yes	Noted	11/05/2024
Has the PC agreed to Councillor allowances?	No – all volunteers	N/A	11/05/2024
If yes, have they been properly authorised and controlled (including informing HMRC?)	N/A	N/A	11/05/2024
Has a Pension been offered and the relevant records made to the Pension Regulator?	Yes	Noted	11/05/2024

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5. Year End Procedures			
Questions	Answers	IA Comment	Date of Check
Please supply (electronically) the bank statements and associated invoices/credit notes/pay slips etc for the months of June, July and December 2023. One copy of a VAT return (if applicable)	Duly attached together with: Receipts & Payments Summary for October 2023 Bank statements for October 2023 (Shows bank accounts/Book account reconciled & signed	√	05/05/2024
Did the PC consider the 2022-23-year end accounts (Accounting Statements), did the Chairman sign them off at a meeting and was it minuted? (Minute ref please)	Accounts considered: 6 th June 2023 Chairman signed: 6 th June 2023 Minute ref: 24/23 6 th June 2023	Minutes not on website so could not check the minute. Transparency and audit legislation require the minutes to be published.	11/05/2024
Was the 22-23 Annual Governance Statement (section 1) of the AGAR approved by the Full Council and published on the website? (Minute ref please)	Yes Minute Ref: 24/23 6 th June 2023 URL: https://chestertonparishcouncil.org.uk/	Minutes not on website so could not check the minute. Transparency and audit legislation require the minutes to be published.	11/05/2024
Was the 22-23 Annual Statement of Accounts (section 2) of the AGAR approved by the Full Council and published on the website? (Minute ref please)	Yes Minute Ref: 24/23 6 th June 2023 URL: https://chestertonparishcouncil.org.uk/	Minutes not on website so could not check the minute. Transparency and audit legislation require the minutes to be published.	11/05/2024
Please provide your previous (22-23) Internal Audit report if you have one	Report included? I have this.	I have this.	11/05/2024
Did the PC review the effectiveness of the 22-23 Internal Audit?	14 th June 2022 Minute Ref: 13/22 Agenda Item 14	This should be done annually on completion if the audit process.	11/05/2024

Questions	Answers	IA Comment	Date of check
Has the 22-23 Internal Audit section of the AGAR been published on the website?	Yes	Noted	11/05/2024
	URL: https://chestertonparishcouncil.org.uk/		
Has the 22-23 External Audit section of the AGAR been published on the website?	Yes URL: https://chestertonparishcouncil.org.uk/	Noted and comments made.	11/05/2024
Has action been taken on the 22-23 External Audit report (if applicable)?	Yes	Noted	11/05/2024
Have the significant variances for 22-23 been published (website link)	Yes		11/05/2024
	URL: https://chestertonparishcouncil.org.uk/		
Does the Parish comply with the Transparency Act (even if it is above the £25,000 threshold)	Yes	The PC does not meet the requirements of the Transparency Act 2015. Smaller authorities should publish: a. all items of expenditure above £100 (see paragraphs 13 - 15); b. end of year accounts (see paragraphs 16 and 17), full detail available at https://assets.publishing.service.gov.uk/media/5a7ef9cae5274a2e87db311f/Transparency_Code_for_Smaller_Authorities.pdf c. annual governance statement (see paragraphs 18 and 19), d. internal audit report (see paragraphs 20 – 22), e. list of councillor or member responsibilities (see paragraph 23), and f. the details of public land and building assets (see paragraphs 24 - 27), g. Minutes, agendas and meeting papers of formal meetings (see paragraphs 29 and 30).	11/05/2024
If the PC has certified for Exemption from External Audit has the certificate been sent to the External Auditor by the due date and been published on the website (website link)	N/A	N/A	11/05/2024
	URL: N/A		
Was the notice for the 22-23 period for the exercise for the public rights published on noticeboard(s) / website?	Yes	I could not find the 2022-23 Notice of Electors Rights on the website so can not confirm that they were published correctly.	11/05/2024
	URL: https://chestertonparishcouncil.org.uk/		

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6. Other Matters and Procedures			
Questions	Answers	IA Comment	Date of Check
How many Councillors does the Council have?	9	√	11/05/2024
What is your Quorum?	3	√	11/05/2024
Is there an annual list of Councillors and their Council responsibilities available on the Parish Council website?	Yes	Noted	11/05/2024
Where is the list of Members' Interests held?	All sent to Cherwell DC	√	11/05/2024
Is this published on your website?	No	√	11/05/2024
Do you record declarations of members' interests?	Yes – if there are any declarations at PC meetings, they are recorded in the minutes	√	11/05/2024
Does the Parish Council have a training budget?	Yes	√	11/05/2024
Has the Clerk obtained ILCA or CiLCA (or above)?	Yes, ILCA only	√	11/05/2024
Has the Clerk attended any training courses over the year?	Yes	It would have been good to have a list (note for IA revise question for next year)	11/05/2024
Have the Councillors attended any training courses over the year?	Yes	It would have been good to have a list (note for IA revise question for next year)	11/05/2024
Do you ensure that the agenda includes a summons to the Councillors, is signed by the Clerk and displayed 3 clear days before the meeting?	Yes	√	11/05/2024
Does the Clerk and all Councillors have Parish Council email addresses?	Yes	Noted that they are all 'org.uk.' so this is good and consistent but NALC/SLCC/DALC all pushing for gov.uk domain and emails so maybe worth reviewing the thinking behind this and the security risks associated with other providers.	11/05/2024
Is the PC registered with the ICO?	Yes	√	11/05/2024
	Yes		

Questions	Answers	IA Comment	Date of check
Has the Council implemented GDPR policies? If yes, please include a list.	GDPR – Data Protection Policy held and disclosed	√	11/05/2024
Has the Council implemented a Freedom of Information policy?	Yes	Noted	11/05/2024
Is the PC a Managing Trustee?	No	√	11/05/2024
If yes, does the charity have separate accounts?	N/A	N/A	11/05/2024
If yes, has the charity held an AGM? And what is the date?	N/A	N/A	
If yes, has the Council registered with the Charity Commission and submitted the relevant accounts?	N/A	N/A	
Has the Parish Adopted an Internal Financial Controls Policy	Yes	√	11/05/2024
Does the Parish have a Councillor responsible for internal financial control?	Yes	√	11/05/2024
Has the Council considered the appointment of the internal auditor within the best practice guidelines of changing them every 3 to 5 years?	Yes	Will be suggesting tha the PC looks for a new IA for 2024-25 as my focus is on those with Precept under £25k and I have been doing the Chesterton IA for 3 years or more.	11/05/2024
Website			
Does the website have five years of finance information including the AGAR available?	Yes	Checked	05/05/2024
Does the website conform to the Accessibility regulations?	Yes	√	05/05/2024
Do you have a Website Accessibility Statement?	Yes – Website Policy	Dated October 2020 and for review every 2 years or when legislation dictates. Could not find evidence of any review in the minutes.	05/05/2024
Do you have a Privacy notice?	Yes	v - https://chestertonparishcouncil.org.uk/wp-content/uploads/2024/05/Privacy-Notice-2024.pdf	05/05/2024
Are all documents published in an accessible format which is suitable for screen readers (generally PDF)?	Yes	√	05/05/2024